

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Palatine Park District**

Unit Code: **016/560/12**

County: **COOK**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$25,472,900

Equalized Assessed Valuation:

\$2,296,046,624

Population:

80,000

Employees:

Full Time:

75

Part Time:

975

Salaries Paid:

\$6,843,353

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$15,487,993	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$194	-\$702	\$41
Revenue Collected During FY 07:	\$14,307,521	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$16,632,048	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$179	\$2,900	\$147
Per Capita Expenditures:	\$208	\$2,751	\$134
Revenues over (under) Expenditures:	-\$2,324,527	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	79.43%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$13,211,074	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$165	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$24,687,941	\$3,609,953	\$1,749,268

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$11,795,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$147	\$5,423	\$234
General Obligation Debt over EAV:	0.51%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,979,662	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$37	\$49	\$
Revenue Collected During FY 07:	\$1,994,133	\$720,842	\$
Expenditures During FY 07:	\$1,995,355	\$749,283	\$
Per Capita Revenue:	\$25	\$22	\$
Per Capita Expenditures:	\$25	\$23	\$
Operating Income (loss):	-\$1,222	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	137.58%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$2,745,181	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$34	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Park Ridge Park District**

Unit Code: **016/580/12**

County: **COOK**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$15,043,481

Equalized Assessed Valuation:

\$1,523,696,503

Population:

37,775

Employees:

Full Time:

52

Part Time:

461

Salaries Paid:

\$4,500,996

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$5,335,486	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$141	-\$702	\$41
Revenue Collected During FY 07:	\$11,125,811	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$11,950,041	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$295	\$2,900	\$147
Per Capita Expenditures:	\$316	\$2,751	\$134
Revenues over (under) Expenditures:	-\$824,230	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	43.06%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$5,146,256	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$136	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,138,556	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$3,993,256	\$3,609,953	\$1,749,268

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,955,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$105	\$5,423	\$234
General Obligation Debt over EAV:	0.26%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Paxton Park District

Unit Code: 027/010/12

County: FORD

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$598,954

Equalized Assessed Valuation:

\$44,339,986

Population:

5,500

Employees:

Full Time:

1

Part Time:

26

Salaries Paid:

\$87,536

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$25,749	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$5	\$59	\$18
Revenue Collected During FY 07:	\$229,877	\$215,308	\$125,712
Expenditures During FY 07:	\$218,986	\$222,524	\$116,448
Per Capita Revenue:	\$42	\$75	\$40
Per Capita Expenditures:	\$40	\$70	\$38
Revenues over (under) Expenditures:	\$10,891	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	16.73%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$36,640	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$7	\$66	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$8,716	\$5,794	\$
Total Unreserved Funds:	\$27,924	\$27,162	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$55,000	\$257,293	\$
Per Capita Debt:	\$10	\$52	\$
General Obligation Debt over EAV:	0.12%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Pearl City Park District

Unit Code: 089/030/12 County: STEPHENSON

Fiscal Year End: 4/30/2007

Accounting Method: Cash With Assets

Appropriation or Budget: \$157,992

Equalized Assessed Valuation: \$37,239,784

Population: 3,500

Employees:

Full Time:

Part Time: 12

Salaries Paid: \$30,811

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$28,389	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$8	\$59	\$18
Revenue Collected During FY 07:	\$103,434	\$215,308	\$125,712
Expenditures During FY 07:	\$130,037	\$222,524	\$116,448
Per Capita Revenue:	\$30	\$75	\$40
Per Capita Expenditures:	\$37	\$70	\$38
Revenues over (under) Expenditures:	-\$26,603	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	3.83%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$4,980	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$1	\$66	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$4,980	\$27,162	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$24,414	\$257,293	\$
Per Capita Debt:	\$7	\$52	\$
General Obligation Debt over EAV:	0.07%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Pekin Park District**

Unit Code: **090/040/12**

County: **TAZEWELL**

Fiscal Year End:

6/30/2007

Accounting Method:

Combination

Appropriation or Budget:

\$6,757,100

Equalized Assessed Valuation:

\$451,765,535

Population:

34,000

Employees:

Full Time:

38

Part Time:

369

Salaries Paid:

\$2,236,903

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$746,476	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$22	-\$702	\$41
Revenue Collected During FY 07:	\$3,731,701	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$3,697,604	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$110	\$2,900	\$147
Per Capita Expenditures:	\$109	\$2,751	\$134
Revenues over (under) Expenditures:	\$34,097	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	24.80%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$917,003	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$27	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$335,506	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$582,097	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,274,310	\$9,416,108	\$5,901,815
Per Capita Debt:	\$67	\$5,423	\$234
General Obligation Debt over EAV:	0.45%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,380,708	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$70	\$49	\$
Revenue Collected During FY 07:	\$1,899,995	\$720,842	\$
Expenditures During FY 07:	\$1,824,365	\$749,283	\$
Per Capita Revenue:	\$56	\$22	\$
Per Capita Expenditures:	\$54	\$23	\$
Operating Income (loss):	\$75,630	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	123.80%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$2,258,488	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$66	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Phoenix Park District**

Unit Code: **016/590/12**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$57,460

Equalized Assessed Valuation:

\$7,488,362

Population:

2,900

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$5,479	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$2	\$59	\$18
Revenue Collected During FY 07:	\$28,928	\$215,308	\$125,712
Expenditures During FY 07:	\$26,479	\$222,524	\$116,448
Per Capita Revenue:	\$10	\$75	\$40
Per Capita Expenditures:	\$9	\$70	\$38
Revenues over (under) Expenditures:	\$2,449	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	29.94%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$7,928	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$3	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Pitman Township Park District

Unit Code: 068/025/12

County: Montgomery

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$25,000

Equalized Assessed Valuation:

\$7,568,695

Population:

507

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,825	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$4	\$59	\$18
Revenue Collected During FY 07:	\$38,482	\$215,308	\$125,712
Expenditures During FY 07:	\$35,377	\$222,524	\$116,448
Per Capita Revenue:	\$76	\$75	\$40
Per Capita Expenditures:	\$70	\$70	\$38
Revenues over (under) Expenditures:	\$3,105	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	13.94%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$4,930	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$10	\$66	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Plainfield Park District

Unit Code: 099/085/12

County: WILL

Fiscal Year End:

6/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$10,429,192

Equalized Assessed Valuation:

\$2,487,085,457

Population:

87,567

Employees:

Full Time:

38

Part Time:

279

Salaries Paid:

\$2,251,675

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,539,028	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$29	-\$702	\$41
Revenue Collected During FY 07:	\$5,984,198	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$5,695,486	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$68	\$2,900	\$147
Per Capita Expenditures:	\$65	\$2,751	\$134
Revenues over (under) Expenditures:	\$288,712	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	49.65%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$2,827,740	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$32	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$377,758	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$5,320,881	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$7,420,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$85	\$5,423	\$234
General Obligation Debt over EAV:	0.30%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$97,933	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$1	\$49	\$
Revenue Collected During FY 07:	\$137,656	\$720,842	\$
Expenditures During FY 07:	\$218,230	\$749,283	\$
Per Capita Revenue:	\$2	\$22	\$
Per Capita Expenditures:	\$2	\$23	\$
Operating Income (loss):	-\$80,574	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	7.95%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$17,359	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Pleasant Dale Park District

Unit Code: 016/600/12 **County:** COOK

Fiscal Year End: 4/30/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,116,397

Equalized Assessed Valuation: \$508,074,834

Population: 20,000

Employees:

Full Time: 12

Part Time: 12

Salaries Paid: \$567,442

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,355,042	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$118	-\$702	\$41
Revenue Collected During FY 07:	\$1,667,246	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,150,520	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$83	\$2,900	\$147
Per Capita Expenditures:	\$58	\$2,751	\$134
Revenues over (under) Expenditures:	\$516,726	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	249.61%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$2,871,768	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$144	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,158,998	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$3,120,341	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$9,175,388	\$9,416,108	\$5,901,815
Per Capita Debt:	\$459	\$5,423	\$234
General Obligation Debt over EAV:	1.81%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$1,336,462	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	-\$67	\$49	\$
Revenue Collected During FY 07:	\$392,143	\$720,842	\$
Expenditures During FY 07:	\$697,488	\$749,283	\$
Per Capita Revenue:	\$20	\$22	\$
Per Capita Expenditures:	\$35	\$23	\$
Operating Income (loss):	-\$305,345	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	-235.39%	100.45%	0.00%
Ending Retained Earnings for FY 07:	-\$1,641,807	\$1,788,029	\$
Per Capita Ending Retained Earnings:	-\$82	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Pleasant Hill Park District

Unit Code: 075/020/12

County: PIKE

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$50,745

Equalized Assessed Valuation:

\$13,799,576

Population:

2,600

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$14,036

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$174,289	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$67	\$59	\$18
Revenue Collected During FY 07:	\$32,924	\$215,308	\$125,712
Expenditures During FY 07:	\$31,080	\$222,524	\$116,448
Per Capita Revenue:	\$13	\$75	\$40
Per Capita Expenditures:	\$12	\$70	\$38
Revenues over (under) Expenditures:	\$1,844	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	486.06%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$151,068	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$58	\$66	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Pleasure Driveway Park District**

Unit Code: **072/030/12**

County: **PEORIA**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$98,647,191

Equalized Assessed Valuation:

\$1,886,343,400

Population:

130,000

Employees:

Full Time:

188

Part Time:

1,258

Salaries Paid:

\$11,507,395

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$5,028,285	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$39	-\$702	\$41
Revenue Collected During FY 07:	\$44,868,125	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$42,848,519	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$345	\$2,900	\$147
Per Capita Expenditures:	\$330	\$2,751	\$134
Revenues over (under) Expenditures:	\$2,019,606	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	16.49%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$7,066,538	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$54	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,316,392	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$3,397,518	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$13,337,500	\$9,416,108	\$5,901,815
Per Capita Debt:	\$103	\$5,423	\$234
General Obligation Debt over EAV:	0.15%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Posen Park District**

Unit Code: **016/610/12**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$141,400

Equalized Assessed Valuation:

\$62,294,109

Population:

5,100

Employees:

Full Time:

1

Part Time:

2

Salaries Paid:

\$37,720

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$45,679	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$9	\$59	\$18
Revenue Collected During FY 07:	\$130,854	\$215,308	\$125,712
Expenditures During FY 07:	\$142,988	\$222,524	\$116,448
Per Capita Revenue:	\$26	\$75	\$40
Per Capita Expenditures:	\$28	\$70	\$38
Revenues over (under) Expenditures:	-\$12,134	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	23.46%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$33,545	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$7	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$33,545	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Princeton Park District

Unit Code: 006/010/12

County: BUREAU

Fiscal Year End:

6/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,357,490

Equalized Assessed Valuation:

\$131,815,017

Population:

7,555

Employees:

Full Time:

11

Part Time:

70

Salaries Paid:

\$608,441

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$	\$59	\$18
Revenue Collected During FY 07:	\$1	\$215,308	\$125,712
Expenditures During FY 07:	\$1	\$222,524	\$116,448
Per Capita Revenue:	\$	\$75	\$40
Per Capita Expenditures:	\$	\$70	\$38
Revenues over (under) Expenditures:	\$	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	0.00%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$	\$66	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$396,084	\$257,293	\$
Per Capita Debt:	\$52	\$52	\$
General Obligation Debt over EAV:	0.28%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,307,521	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$438	\$4	\$
Revenue Collected During FY 07:	\$1,962,660	\$22,472	\$
Expenditures During FY 07:	\$1,524,378	\$21,919	\$
Per Capita Revenue:	\$260	\$2	\$
Per Capita Expenditures:	\$202	\$2	\$
Operating Income (loss):	\$438,282	\$553	\$
Ratio of Retained Earnings to Expenditures:	245.73%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$3,745,803	\$34,510	\$
Per Capita Ending Retained Earnings:	\$496	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Prophetstown Park District**

Unit Code: **098/020/12**

County: **WHITESIDE**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$336,350

Equalized Assessed Valuation:

\$34,000,000

Population:

2,600

Employees:

Full Time:

1

Part Time:

15

Salaries Paid:

\$100,860

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$54,952	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$21	\$59	\$18
Revenue Collected During FY 07:	\$377,874	\$215,308	\$125,712
Expenditures During FY 07:	\$317,673	\$222,524	\$116,448
Per Capita Revenue:	\$145	\$75	\$40
Per Capita Expenditures:	\$122	\$70	\$38
Revenues over (under) Expenditures:	\$60,201	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	55.14%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$175,153	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$67	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$175,153	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$172,890	\$257,293	\$
Per Capita Debt:	\$66	\$52	\$
General Obligation Debt over EAV:	0.18%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Prospect Heights Park District

Unit Code: 016/620/12 County: COOK

Fiscal Year End: 12/31/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,905,590

Equalized Assessed Valuation: \$349,283,985

Population: 15,200

Employees:

Full Time: 16

Part Time: 205

Salaries Paid: \$1,499,531

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$231,938	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$15	-\$702	\$41
Revenue Collected During FY 07:	\$3,811,263	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$3,223,756	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$251	\$2,900	\$147
Per Capita Expenditures:	\$212	\$2,751	\$134
Revenues over (under) Expenditures:	\$587,507	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	11.43%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$368,404	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$24	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$3,031,074	\$3,609,953	\$1,749,268

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$11,331,815	\$9,416,108	\$5,901,815
Per Capita Debt:	\$746	\$5,423	\$234
General Obligation Debt over EAV:	3.40%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Putnam Twp Park District

Unit Code: 029/040/12

County: FULTON

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$56,400

Equalized Assessed Valuation:

\$20,290,605

Population:

2,169

Employees:

Full Time:

1

Part Time:

3

Salaries Paid:

\$13,664

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$24,125	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$11	\$59	\$18
Revenue Collected During FY 07:	\$65,471	\$215,308	\$125,712
Expenditures During FY 07:	\$69,812	\$222,524	\$116,448
Per Capita Revenue:	\$30	\$75	\$40
Per Capita Expenditures:	\$32	\$70	\$38
Revenues over (under) Expenditures:	-\$4,341	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	28.34%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$19,784	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$9	\$66	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Quincy Park District

Unit Code: 001/010/12

County: ADAMS

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,759,573

Equalized Assessed Valuation:

\$488,797,692

Population:

43,000

Employees:

Full Time:

26

Part Time:

269

Salaries Paid:

\$1,597,434

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,163,378	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$50	-\$702	\$41
Revenue Collected During FY 07:	\$2,799,927	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$2,529,357	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$65	\$2,900	\$147
Per Capita Expenditures:	\$59	\$2,751	\$134
Revenues over (under) Expenditures:	\$270,570	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	102.27%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$2,586,811	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$60	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,380,430	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$1,345,624	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,278,135	\$9,416,108	\$5,901,815
Per Capita Debt:	\$30	\$5,423	\$234
General Obligation Debt over EAV:	0.17%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,212,867	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$75	\$49	\$
Revenue Collected During FY 07:	\$1,198,498	\$720,842	\$
Expenditures During FY 07:	\$1,240,006	\$749,283	\$
Per Capita Revenue:	\$28	\$22	\$
Per Capita Expenditures:	\$29	\$23	\$
Operating Income (loss):	-\$41,508	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	255.63%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$3,169,850	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$74	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Rantoul Park District**

Unit Code: **010/020/12** County: **CHAMPAIGN**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$937,652**

Equalized Assessed Valuation: **\$105,739,611**

Population: **12,818**

Employees:

Full Time: **6**

Part Time: **37**

Salaries Paid: **\$279,679**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$247,311	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$19	-\$702	\$41
Revenue Collected During FY 07:	\$871,717	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$889,809	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$68	\$2,900	\$147
Per Capita Expenditures:	\$69	\$2,751	\$134
Revenues over (under) Expenditures:	-\$18,092	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	25.76%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$229,219	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$18	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$229,219	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$9,416,108	\$5,901,815
Per Capita Debt:	\$	\$5,423	\$234
General Obligation Debt over EAV:	0.00%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Raymond Park District**

Unit Code: **068/030/12**

County: **Montgomery**

Fiscal Year End:

7/31/2007

Accounting Method:

Cash

Appropriation or Budget:

\$17,200

Equalized Assessed Valuation:

\$9,489,033

Population:

925

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$5,415

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$5,878	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$6	\$59	\$18
Revenue Collected During FY 07:	\$34,239	\$215,308	\$125,712
Expenditures During FY 07:	\$29,379	\$222,524	\$116,448
Per Capita Revenue:	\$37	\$75	\$40
Per Capita Expenditures:	\$32	\$70	\$38
Revenues over (under) Expenditures:	\$4,860	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	36.55%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$10,738	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$12	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$10,738	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: River Forest Park District

Unit Code: 016/660/12

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,262,657

Equalized Assessed Valuation:

\$488,961,811

Population:

12,400

Employees:

Full Time:

6

Part Time:

1

Salaries Paid:

\$460,764

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$490,905	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$40	-\$702	\$41
Revenue Collected During FY 07:	\$1,437,148	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,195,040	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$116	\$2,900	\$147
Per Capita Expenditures:	\$96	\$2,751	\$134
Revenues over (under) Expenditures:	\$242,108	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	57.15%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$683,013	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$55	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$1,749,268	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,835,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$148	\$5,423	\$234
General Obligation Debt over EAV:	0.38%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: River Trails Park District

Unit Code: 016/670/12

County: COOK

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,841,246

Equalized Assessed Valuation:

\$546,094,531

Population:

15,000

Employees:

Full Time:

25

Part Time:

215

Salaries Paid:

\$2,104,038

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$333,784	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$22	-\$702	\$41
Revenue Collected During FY 07:	\$3,960,909	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$3,982,887	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$264	\$2,900	\$147
Per Capita Expenditures:	\$266	\$2,751	\$134
Revenues over (under) Expenditures:	-\$21,978	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	7.83%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$311,808	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$21	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$3,114,159	\$3,609,953	\$1,749,268

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$8,585,589	\$9,416,108	\$5,901,815
Per Capita Debt:	\$572	\$5,423	\$234
General Obligation Debt over EAV:	0.00%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Riverdale Park District**

Unit Code: **016/650/12** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$248,150**

Equalized Assessed Valuation: **\$83,223,707**

Population: **100**

Employees:

Full Time: **5**

Part Time: **6**

Salaries Paid: **\$115,571**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$262,280	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$2,623	\$59	\$18
Revenue Collected During FY 07:	\$255,473	\$215,308	\$125,712
Expenditures During FY 07:	\$191,851	\$222,524	\$116,448
Per Capita Revenue:	\$2,555	\$75	\$40
Per Capita Expenditures:	\$1,919	\$70	\$38
Revenues over (under) Expenditures:	\$63,622	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	169.87%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$325,902	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$3,259	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$422,755	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$50,000	\$257,293	\$
Per Capita Debt:	\$500	\$52	\$
General Obligation Debt over EAV:	0.06%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Roanoke Park District**

Unit Code: **102/020/12**

County: **WOODFORD**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$118,600

Equalized Assessed Valuation:

\$28,548,830

Population:

2,000

Employees:

Full Time:

Part Time:

15

Salaries Paid:

\$28,872

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$54,802	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$27	\$59	\$18
Revenue Collected During FY 07:	\$119,942	\$215,308	\$125,712
Expenditures During FY 07:	\$74,831	\$222,524	\$116,448
Per Capita Revenue:	\$60	\$75	\$40
Per Capita Expenditures:	\$37	\$70	\$38
Revenues over (under) Expenditures:	\$45,111	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	133.52%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$99,913	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$50	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$99,913	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Rockford Park District**

Unit Code: **101/010/12** County: **WINNEBAGO**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$46,866,078**

Equalized Assessed Valuation: **\$2,752,227,016**

Population: **205,867**

Employees:

Full Time: **192**

Part Time: **1,547**

Salaries Paid: **\$12,350,002**

Blended Component Units

Number Submitted = 1

Rockford Park District

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$8,529,959	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$41	-\$702	\$41
Revenue Collected During FY 07:	\$29,603,297	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$27,224,391	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$144	\$2,900	\$147
Per Capita Expenditures:	\$132	\$2,751	\$134
Revenues over (under) Expenditures:	\$2,378,906	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	32.41%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$8,823,296	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$43	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$606,741	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	-\$5,063,562	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$26,155,731	\$9,416,108	\$5,901,815
Per Capita Debt:	\$127	\$5,423	\$234
General Obligation Debt over EAV:	0.46%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Rolling Meadows Park District**

Unit Code: **016/680/12** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,166,000**

Equalized Assessed Valuation: **\$799,120,714**

Population: **25,000**

Employees:

Full Time: **41**

Part Time: **150**

Salaries Paid: **\$2,659,996**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,305,450	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$52	-\$702	\$41
Revenue Collected During FY 07:	\$5,939,920	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$6,182,881	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$238	\$2,900	\$147
Per Capita Expenditures:	\$247	\$2,751	\$134
Revenues over (under) Expenditures:	-\$242,961	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	17.97%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,111,339	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$44	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,506,214	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$983,057	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,901,815	\$9,416,108	\$5,901,815
Per Capita Debt:	\$236	\$5,423	\$234
General Obligation Debt over EAV:	0.12%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$189,114	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	-\$8	\$49	\$
Revenue Collected During FY 07:	\$12,716	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$1	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$12,716	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	-\$176,398	\$1,788,029	\$
Per Capita Ending Retained Earnings:	-\$7	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Roselle Park District**

Unit Code: **022/190/12**

County: **DUPAGE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,386,495

Equalized Assessed Valuation:

\$488,415,178

Population:

23,174

Employees:

Full Time:

11

Part Time:

47

Salaries Paid:

\$798,972

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$211,951	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$9	-\$702	\$41
Revenue Collected During FY 07:	\$2,105,708	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,716,746	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$91	\$2,900	\$147
Per Capita Expenditures:	\$74	\$2,751	\$134
Revenues over (under) Expenditures:	\$388,962	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	35.00%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$600,913	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$26	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,279,935	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$580,913	\$3,609,953	\$1,749,268

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,653,064	\$9,416,108	\$5,901,815
Per Capita Debt:	\$244	\$5,423	\$234
General Obligation Debt over EAV:	0.79%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Rosemont Park District**

Unit Code: **016/690/12**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,388,186

Equalized Assessed Valuation:

\$352,748,082

Population:

4,300

Employees:

Full Time:

5

Part Time:

96

Salaries Paid:

\$391,590

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$874,123	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$203	-\$702	\$41
Revenue Collected During FY 07:	\$997,208	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$858,380	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$232	\$2,900	\$147
Per Capita Expenditures:	\$200	\$2,751	\$134
Revenues over (under) Expenditures:	\$138,828	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	118.01%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,012,951	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$236	-\$546	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$727,146	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$778,492	\$3,609,953	\$1,749,268

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,050,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$244	\$5,423	\$234
General Obligation Debt over EAV:	0.30%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Rossville Park District**

Unit Code: **092/010/12**

County: **VERMILION**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$42,000

Equalized Assessed Valuation:

\$18,102,545

Population:

1,360

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$23,822	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$18	\$59	\$18
Revenue Collected During FY 07:	\$31,978	\$215,308	\$125,712
Expenditures During FY 07:	\$30,576	\$222,524	\$116,448
Per Capita Revenue:	\$24	\$75	\$40
Per Capita Expenditures:	\$22	\$70	\$38
Revenues over (under) Expenditures:	\$1,402	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	82.50%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$25,224	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$19	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Round Lake Area Park District

Unit Code: 049/095/12 County: LAKE

Fiscal Year End: 6/30/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$13,133,000

Equalized Assessed Valuation: \$975,136,138

Population: 53,500

Employees:

Full Time: 65

Part Time: 300

Salaries Paid: \$3,571,376

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$2,614,453	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$49	-\$702	\$41
Revenue Collected During FY 07:	\$8,148,851	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$8,489,540	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$152	\$2,900	\$147
Per Capita Expenditures:	\$159	\$2,751	\$134
Revenues over (under) Expenditures:	-\$340,689	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	29.39%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$2,495,166	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$47	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$5,878,731	\$3,609,953	\$1,749,268

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$11,151,193	\$9,416,108	\$5,901,815
Per Capita Debt:	\$208	\$5,423	\$234
General Obligation Debt over EAV:	0.25%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Roxana Community Park District**

Unit Code: **057/020/12** County: **MADISON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$706,679**

Equalized Assessed Valuation: **\$85,371,114**

Population: **1,534**

Employees:

Full Time: **3**

Part Time: **31**

Salaries Paid: **\$171,398**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$264,387	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$172	\$59	\$18
Revenue Collected During FY 07:	\$335,707	\$215,308	\$125,712
Expenditures During FY 07:	\$374,597	\$222,524	\$116,448
Per Capita Revenue:	\$219	\$75	\$40
Per Capita Expenditures:	\$244	\$70	\$38
Revenues over (under) Expenditures:	-\$38,890	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	67.47%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$252,734	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$165	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$74,904	\$66,970	\$
Total Unrestricted Net Assets:	\$606,138	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$365,000	\$257,293	\$
Per Capita Debt:	\$238	\$52	\$
General Obligation Debt over EAV:	0.43%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$